Supreme Court, U.S.
FILED

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No. _____

In The
SUPREME COURT OF THE UNITED STATES

William C. ~~Stearman~~, III,
Plaintiff-Appellant-Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee-Respondent.

ON PETITION FOR WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

ORIGINAL PETITION FOR WRIT OF CERTIORARI

WILLIAM C. STEARMAN, III
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COPPELL, TEXAS [75019]

Questions Presented

Due Process—No Discovery

1. Did VASQUEZ violate Due Process by consolidating the two cases such that the discovery period ended before it began?

Due Process—No Evidence, No Claim

2. Does IRC § 7459(d) allow "no-evidence-required" judgments?

STATUTORY CHALLENGE

3. If so, does IRC § 7459(d) violate Due Process?

Equal Protection—Tax Court Rules

4. Does TCR 54 restrict petitioners only?

Due Process—Ethics, Sanctions

5. Should VASQUEZ have self-recused? If so, is *Liljeberg* satisfied?

6. How do the Tax Court and the 5th Circuit avoid paying Stearman penalties per § 6673?

Parties

The parties to the court of appeals judgment sought to be reviewed are the following:

Case No. 05-60521

Appellant
William C. Stearman, III

Appellee
COMMISSIONER OF INTERNAL REVENUE
(thus SECRETARY OF THE TREASURY ("Secretary"), and UNITED STATES OF AMERICA)

EILEEN J. O'CONNOR, Assistant AG
KENNETH L. GREENE, DOJ
KENNETH W. ROSENBERG, DOJ (sole signatory)

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Statement of the Case 1

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- Double or Nothing 1

What *finally* derailed the 5th Circuit's bulldozer? 1

The 5th Circuit understand the legal principles 2

... but it's a *change* for them to apply those principles in (*pro se*) "tax" cases. 2
Rulings shock the conscience. 2
Verified petitions—no rebuttal. 2
Answer in one case; no Answer in the other. 2
Sole source of evidence is the petition. 3
The Maniacal VASQUEZ. 3
Discovery period ended *before* it started! 3
Stipulations policy, Stearman's proposed stipulations, and the IRS attorney's fraud on the Tax Court. 3
Blatantly biased application of TCR 54 4

The Motive?—Stearman demanded *proof* of the claim against him. 4
The *threshold* burden is on Respondent. 4
But VASQUEZ opted to skip that step 4
... with the 5th Circuit's full blessings. 5

Sec. 7459(d)—the Tax Court's djinni 5

Pro se's are "f-word" and "g-word," *by definition* 5

... or at least that's how it used to be. 6

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Enter "take nothing" judgment. 6
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1. Did VASQUEZ violate Due Process by consolidating the two cases such that the discovery period ended before it began? 7

Due Process—No Evidence, No Claim 7

2. Does IRC § 7459(d) allow "no-evidence-required" judgments? 7
   - No judgment stands without evidence. 7
   - IRC § 7459(d) has *two* sentences, not just one. 7
   - Where's the evidence *supporting* the "judgment?". 7
   - Burden of proof—It rests *first* on the *beneficiary*. . 7
   - Where's the claim? 8
   - Conclusion—No evidence *supports* the "judgment." 8

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3. If so, does IRC § 7459(d) violate Due Process? 9
   - Due Process compels evidence. 9
   - The problem is not with § 7459(d). 9

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4. Does TCR 54 restrict petitioners only? 9
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   - *Liljeberg* is satisfied. 13

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Citations to decisions below

Trial: T.C. Memo. 2005-39
Appeal: __ F.3d __ (5th Cir. 2006) (Friday, 13 Jan).

Jurisdiction

(i) Date Judgment Entered
13 January 2006 [+90: 13 April 2006]

(ii) Rehearing, Extension None

(iii) Rule 12.5 Cross-appeal N/A

(iv) Statutes, Jurisdiction
Review by certiorari of decision by court of appeals, 28 U.S.C. §§ 1254(1), 2101(c).

(v) Regarding notice of statutory challenge Rule 29.4(b)
Stearman raised his statutory challenges IRC § 7459(d) on appeal, where it first came up, and DOJ received a copy of that Brief/Notice. Therefore, "28 U.S.C. § 2403(a) may apply;" the initial filing of this petition is served on the Solicitor General; and no other formal notice, outside the normal course of litigation, has been issued.

Non-Argument Calendar Preferred

Oral argument is not expected to aid in the resolution of these issues.